ANNUAL FINANCIAL STATEMENT (BUDGET)

OF THE

GOVERNMENT OF MADRAS

SUMMARY OF THE FINANCIAL POSITION

From 1943–4 (Accounts)

To 1945–6 (Budget)

FINANCE DEPARTMENT,
MADRAS,
17th March 1945.

D. W. DODWELL,
Secretary to the Government of Madras.

CONTENTS.

	PAGES
I—GENERAL STATEMENT OF REVENUE AND EXPENDITURE ON REVENUE ACCOUNT OF THE GOVERNMENT OF MADRAS	2–3
II—GENERAL STATEMENT OF RECEIPTS AND DISBURSEMENTS OF THE GOVERNMENT OF MADRAS	4–5
A—STATEMENT OF REVENUE OF THE GOVERNMENT OF MADRAS	6–7
B—STATEMENT OF EXPENDITURE ON REVENUE ACCOUNT OF THE GOVERNMENT OF MADRAS	8–11
C—STATEMENT OF RECEIPTS AND DISBURSEMENTS OF THE GOVERNMENT OF MADRAS	12–17

115685

XT1621
H5·2

Price, 3 annas.

Revenue. (1)	For details vide Statement. (2)	Accounts, 1943–4. (3)	Budget Estimate, 1944–5. (4)	Revised Estimate, 1944–5. (5)	Budget Estimate, 1945–6. (6)
		RS.	RS.	RS.	RS.
Revenue.					
PRINCIPAL HEADS OF REVENUE—					
TAXES ON INCOME OTHER THAN CORPORATION TAX.	A	2,92,50,000	2,70,00,000	3,98,40,000	3,60,60,000
LAND REVENUE ..	A	5,07,74,366	5,86,62,000	5,82,94,000	5,76,92,000
PROVINCIAL EXCISE ..	A	7,19,50,548	7,37,55,500	12,86,49,800	14,10,82,200
STAMPS	A	2,83,73,777	2,99,87,100	3,19,63,500	3,22,52,500
FOREST	A	1,16,22,566	95,00,300	1,41,79,500	1,29,60,500
REGISTRATION	A	75,15,857	70,65,700	63,11,700	56,26,700
RECEIPTS UNDER MOTOR VEHICLES ACTS ..	A	63,50,949	57,34,100	72,48,700	72,46,600
OTHER TAXES AND DUTIES.	A	3,22,68,766	4,27,21,000	5,91,90,100	5,74,21,000
TOTAL—PRINCIPAL HEADS ..		23,81,06,829	25,44,25,700	34,56,77,300	35,03,41,500
IRRIGATION (NET) ..	A	2,51,30,558	2,00,28,900	2,00,05,800	2,16,54,900
INTEREST RECEIPTS ..	A	24,59,769	24,75,300	45,24,100	88,01,800
CIVIL ADMINISTRATION ..	A	1,71,43,369	1,33,14,300	1,78,47,400	1,70,52,200
CIVIL WORKS AND MISCELLANEOUS PUBLIC IMPROVEMENTS— CIVIL WORKS ..	A	45,12,939	23,79,300	41,36,200	37,64,600
ELECTRICITY SCHEMES— RECEIPTS FROM ELECTRICITY SCHEMES (NET).	A	50,46,887	51,62,600	48,45,800	52,44,500
MISCELLANEOUS ..	A	42,23,206	40,19,000	41,38,700	40,63,500
CONTRIBUTIONS AND MISCELLANEOUS ADJUSTMENTS BETWEEN CENTRAL AND PROVINCIAL GOVERNMENTS ..	A	12,063	13,700	15,200	15,200
EXTRAORDINARY ITEMS ..	A	17,84,562	2,54,900	25,41,700	15,90,900
TOTAL—REVENUE ..	A	29,84,20,182	30,20,73,700	40,37,32,200	41,25,29,100
EXCESS OF EXPENDITURE OVER REVENUE OR **Deficit**	A	..	..	..	..
GRAND TOTAL ..		29,84,20,182	30,20,73,700	40,37,32,200	41,25,29,100

Expenditure on revenue account. (7)	For details vide Statement. (8)	Accounts, 1943–4. (9)	Budget Estimate, 1944–5. (10)	Revised Estimate, 1944–5. (11)	Budget Estimate, 1945–6. (12)
		RS.	RS.	RS.	RS.
Expenditure on Revenue Account.					
DIRECT DEMANDS ON THE REVENUE	B	2,44,39,208	2,47,75,500	2,79,86,000	2,83,89,300
IRRIGATION	B	1,49,50,548	1,54,37,600	1,89,85,200	1,52,40,000
DEBT SERVICES	B	— 16,79,848	— 13,47,200	— 13,49,900	33,10,400
CIVIL ADMINISTRATION ..	B	13,22,42,260	14,11,02,400	15,22,16,800	16,66,10,200
CIVIL WORKS AND MISCELLANEOUS PUBLIC IMPROVEMENTS— CIVIL WORKS	B	1,46,69,689	1,41,16,800	2,11,46,700	2,03,34,700
ELECTRICITY SCHEMES— INTEREST ON CAPITAL OUTLAY ON ELECTRICITY SCHEMES AND OTHER REVENUE EXPENDITURE ..	B	33,71,708	35,02,400	35,49,200	37,76,400
MISCELLANEOUS	B	4,39,89,164	2,74,57,500	2,68,24,800	3,51,36,900
EXTRAORDINARY ITEMS ..	B	6,64,31,027	7,69,52,100	15,26,30,500	13,17,16,400
TOTAL—EXPENDITURE ON REVENUE ACCOUNT ..	B	29,84,13,756	30,19,97,100	40,19,89,300	40,45,14,300
EXCESS OF REVENUE OVER EXPENDITURE OR **Surplus** ..	B	6,426	76,600	17,42,900	80,14,800
GRAND TOTAL ..		29,84,20,182	30,20,73,700	40,37,32,200	41,25,29,100

Receipts. (1)	For details *vide* Statement. (2)	Accounts, 1943–4. (3)	Budget Estimate, 1944–5. (4)	Revised Estimate, 1944–5. (5)	Budget Estimate, 1945–6. (6)
		RS.	RS.	RS.	RS.
EXCESS OF REVENUE OVER EXPENDITURE	B	6,426	76,600	17,42,900	80,14,800
Debt, Deposits and Advances—					
PERMANENT DEBT (INCURRED)	C	1,25,10,000	..	1,10,00,000	..
FLOATING DEBT (INCURRED).	C	3,39,00,000	3,00,00,000	1,19,00,000	4,00,00,000
LOANS FROM THE CENTRAL GOVERNMENT (NET INCURRED)	C	...	...	...	...
UNFUNDED DEBT (NET INCURRED)	C	18,68,197	9,36,000	13,18,800	12,17,500
DEPOSITS AND ADVANCES (NET)	C	..	67,89,900	..	1,01,47,300
TOTAL—DEBT, DEPOSITS AND ADVANCES ..		4,82,78,197	3,77,25,900	2,42,18,800	5,13,64,800
LOANS AND ADVANCES BY THE PROVINCIAL GOVERNMENT (NET RECOVERIES) ..	C	22,03,117	20,16,200	3,43,400	1,00,300
REMITTANCES (NET) ..	C	15,33,144	..	..	11,00,000
Total—Receipts ..		**5,20,20,884**	**3,98,18,700**	**2,63,05,100**	**6,05,79,900**
Opening Cash Balance ..		**3,76,02,174**	**52,61,574**	**1,41,27,161**	**61,98,461**
Grand Total ..		**8,96,23,058**	**4,50,80,274**	**4,04,32,261**	**6,67,78,361**

DISBURSEMENTS OF THE GOVERNMENT OF MADRAS

Disbursements. (1)	For details *vide* Statement. (2)	Accounts, 1943–4. (3)	Budget Estimate, 1944–5. (4)	Revised Estimate, 1944–5. (5)	Budget Estimate, 1945–6. (6)
		RS.	RS.	RS.	RS.
EXCESS OF EXPENDITURE OVER REVENUE	A	..	..	..	...
Capital Accounts not charged to Revenue.					
68. CONSTRUCTION OF IRRIGATION, ETC., WORKS ..	C	5,04,205	9,28,100	9,19,300	77,03,600
72. CAPITAL OUTLAY ON INDUSTRIAL DEVELOPMENT ..	C	4,62,005	8,76,600	10,62,200	13,72,100
81. CAPITAL ACCOUNT OF CIVIL WORKS OUTSIDE THE REVENUE ACCOUNT ..	C	2,63,809	3,97,300	2,37,700	3,39,900
81A. CAPITAL OUTLAY ON ELECTRICITY SCHEMES ..	C	24,92,118	53,04,900	55,05,900	81,46,100
83. PAYMENTS OF COMMUTED VALUE OF PENSIONS ..	C	..	100	..	100
85A. CAPITAL OUTLAY ON PROVINCIAL SCHEMES CONNECTED WITH THE WAR, 1939	C	..	100	..	100
TOTAL—CAPITAL ACCOUNT DISBURSEMENTS ..		37,22,137	75,07,100	77,25,100	1,75,61,900
Debt, Deposits and Advances.					
PERMANENT DEBT (DISCHARGED)	C	1,50,000	11,78,000	5,88,000	5,25,000
FLOATING DEBT (DISCHARGED)	C	3,39,00,000	3,00,00,000	1,19,00,000	4,00,00,000
LOANS FROM THE CENTRAL GOVERNMENT (NET DISCHARGED)	C	85,27,454	4,77,700	1,11,20,200	36,80,600
UNFUNDED DEBT (NET DISCHARGED)	C	..	..	..	..
DEPOSITS AND ADVANCES (NET)	C	2,91,96,306	..	25,95,500	...
TOTAL—DEBT, DEPOSITS AND ADVANCES		7,17,73,760	3,16,55,700	2,62,03,700	4,42,05,600
REMITTANCES (NET) ..	C	..	6,50,000	3,05,000	...
Total—Disbursements ..		**7,54,95,897**	**3,98,12,800**	**3,42,33,800**	**6,17,67,500**
Closing Cash Balance ..		**1,41,27,161**	**52,67,474**	**61,98,461**	**50,10,861**
Grand Total ..		**8,96,23,058**	**4,50,80,274**	**4,04,32,261**	**6,67,78,361**

Major Head Number. (1)	Major Head. (2)	Accounts, 1943-4. (3)	Revised Estimate, 1944-5. (4)	Increase (+) or decrease (—) as compared with Budget Estimate, 1944-5. (5)	Budget Estimate, 1945-6. (6)	Increase (+) or decrease (—) as compared with Revised Estimate, 1944-5. (7)
	A. Principal Heads of Revenue.	RS.	RS.	RS.	RS.	RS.
IV	TAXES ON INCOME OTHER THAN CORPORATION TAX.	2,92,50,000	3,98,40,000	+ 1,28,40,000	3,60,60,000	—37,80,000
VII	LAND REVENUE ..	5,07,74,366	5,82,94,000	— 3,68,000	5,76,92,000	— 6,02,000
VIII	PROVINCIAL EXCISE ..	7,19,50,548	12,86,49,800	+ 5,48,94,300	14,10,82,200	+ 1,24,32,400
IX	STAMPS	2,83,73,777	3,19,63,500	+ 19,76,400	3,22,52,500	+ 2,89,000
X	FOREST	1,16,22,566	1,41,79,500	+ 46,79,200	1,29,60,500	—12,19,000
XI	REGISTRATION	75,15,857	63,11,700	— 7,54,000	56,26,700	— 6,85,000
XII	RECEIPTS UNDER MOTOR VEHICLES ACTS ..	63,50,949	72,48,700	+ 15,14,600	72,46,600	— 2,100
XIII	OTHER TAXES AND DUTIES.	3,22,68,766	5,91,90,100	+ 1,64,69,100	5,74,21,000	—17,69,100
	TOTAL—A ..	23,81,06,829	34,56,77,300	+ 9,12,51,600	35,03,41,500	+46,64,200
	C. Irrigation, Navigation, Embankment and Drainage Works.					
XVII	IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS FOR WHICH CAPITAL ACCOUNTS ARE KEPT—GROSS RECEIPTS ..	1,92,12,676	1,74,92,100	+15,99,200	1,74,91,100	— 1,000
	Deduct—WORKING EXPENSES	— 51,79,362	— 68,99,600	—21,67,800	— 54,22,100	+ 14,77,500
	NET RECEIPTS ..	1,40,33,314	1,05,92,500	— 5,68,600	1,20,69,000	+14,76,500
XVIII	IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS FOR WHICH NO CAPITAL ACCOUNTS ARE KEPT ..	1,10,97,244	94,13,300	+ 5,45,500	95,85,900	+ 1,72,600
	TOTAL—C ..	2,51,30,558	2,00,05,800	— 23,100	2,16,54,900	+16,49,100
	D. Debt Services.					
XX	INTEREST	24,59,769	45,24,100	+ 20,48,800	88,01,800	+42,77,700
	TOTAL—D ..	24,59,769	45,24,100	+ 20,48,800	88,01,800	+42,77,700
	F. Civil Administration.					
XXI	ADMINISTRATION OF JUSTICE	51,01,536	38,83,100	+ 14,29,900	33,53,100	— 5,30,000
XXII	JAILS AND CONVICT SETTLEMENTS ..	11,23,635	10,93,400	— 29,200	10,59,800	— 33,600
XXIII	POLICE	10,29,961	8,64,800	+ 73,700	8,88,400	+ 23,600
XXVI	EDUCATION	10,83,939	12,39,900	+ 1,80,200	11,25,900	— 1,14,000
XXVII	MEDICAL	12,73,094	14,87,200	+ 2,99,500	14,95,800	+ 8,600
XXVIII	PUBLIC HEALTH ..	4,47,742	4,28,900	+ 1,76,600	2,66,600	— 1,62,300
XXIX	AGRICULTURE	11,86,604	18,97,300	+10,20,000	18,52,300	— 45,000
	Carried over ..	1,12,46,511	1,08,94,600	+ 31,50,700	1,00,41,900	— 8,52,700

Major Head Number. (1)	Major Head. (2)	Accounts, 1943-4. (3)	Revised Estimate, 1944-5. (4)	Increase (+) or decrease (—) as compared with Budget Estimate, 1944-5. (5)	Budget Estimate, 1945-6. (6)	Increase (+) or decrease (—) as compared with Revised Estimate, 1944-5. (7)
		RS.	RS.	RS.	RS.	RS.
	Brought forward ..	1,12,46,511	1,08,94,600	+31,50,700	1,00,41,900	— 8,52,700
	F. Civil Administration —*cont.*					
XXX	Veterinary	1,48,797	3,24,600	+ 1,50,000	3,97,300	+ 72,700
XXXI	Co-operation	3,13,352	5,73,800	+ 2,46,000	4,10,100	— 1,63,700
XXXII	Industries	44,32,983	50,11,300	+ 8,70,600	52,33,800	+ 2,22,500
XXXIII	Aviation	7,015	..	..	..	..
XXXVI	Miscellaneous Departments	9,94,711	10,43,100	+ 1,15,800	9,69,100	— 74,000
	Total—F ..	1,71,43,369	1,78,47,400	+45,33,100	1,70,52,200	— 7,95,200
	H. Civil Works and Miscellaneous Public Improvements.					
XXXIX	Civil Works	45,12,939	41,36,200	+17,56,900	37,64,600	— 3,71,600
	Total—H ..	45,12,939	41,36,200	+ 17,56,900	37,64,600	— 3,71,600
	I. Electricity Schemes.					
XLI	Receipts from Electricity Schemes—					
	Gross Receipts ..	93,82,344	1,02,36,900	+ 6,47,800	1,06,85,200	+ 4,48,300
	Deduct—Working Expenses ..	— 43,35,457	—53,91,100	— 9,64,600	—54,40,700	— 49,600
	Total—I (Net Receipts).	50,46,887	48,45,800	— 3,16,800	52,44,500	+ 3,98,700
	J. Miscellaneous.					
XLIV	Receipts in aid of Superannuation ..	3,48,958	4,23,300	— 2,08,700	4,02,300	— 21,000
XLV	Stationery and Printing	5,07,713	6,48,400	+ 1,63,100	6,71,700	+ 23,300
XLVI	Miscellaneous ..	33,66,535	30,67,000	+ 1,65,300	29,89,500	— 77,500
	Total—J ..	42,23,206	41,38,700	+ 1,19,700	40,63,500	— 75,200
	L. Contributions and Miscellaneous Adjustments between Central and Provincial Governments.					
L	Miscellaneous Adjustments between Central and Provincial Governments ..	12,063	15,200	+ 1,500	15,200	..
	Total—L ..	12,063	15,200	+ 1,500	15,200	..
	M. Extraordinary Items.					
LI	Extraordinary Receipts.	1,092	12,800	+ 12,800	13,900	+ 1,100
LII-B	Civil Defence ..	17,83,470	25,28,900	+22,74,000	15,77,000	— 9,51,900
	Total—M ..	17,84,562	25,41,700	+22,86,800	15,90,900	— 9,50,800
	TOTAL—Revenue ..	**29,84,20,182**	**40,37,32,200**	**+10,16,58,500**	**41,25,29,100**	**+ 87,96,900**
	Excess of Expenditure over Revenue or Deficit ..	..	..	..	..	..
	GRAND TOTAL ..	**29,84,20,182**	**40,37,32,200**	**+10,16,58,500**	**41,25,29,100**	**+ 87,96,900**

Major Head Number.	Major Head.	Accounts, 1943-4.			Revised Estimate, 1944-5.			Increase (+) or decrease (—) as compared with Budget Estimate, 1944-5.	Budget Estimate, 1945-6.			Increase (+) or decrease (—) as compared with Revised Estimate, 1944-5.	Grant number.
		Charged.	Authorised.	Total.	Charged.	Authorised.	Total.		Charged.	Authorised.	Total.		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
	A. Direct Demands on the Revenue.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	
7	Land Revenue	*15,099*	23,30,135	23,45,234	*12,300*	25,04,500	25,16,800	+ 81,700	*12,300*	25,31,400	25,43,700	+ 26,900	I
8	Provincial Excise ..	*1,93,523*	34,13,968	36,07,491	*2,24,800*	42,90,500	45,15,300	+ 5,29,600	*2,35,400*	44,75,100	47,10,500	+ 1,95,200	II
9	Stamps	*2,880*	9,60,991	9,63,871	*2,900*	11,89,100	11,92,000	+ 1,12,000	*3,000*	12,13,200	12,16,200	+ 24,200	III
10	Forest	*5,87,572*	74,39,219	80,26,791	*5,95,400*	75,94,100	81,89,500	+ 16,37,600	*5,94,900*	61,61,000	67,55,900	— 14,33,600	IV
11	Registration	..	32,67,899	32,67,899	..	35,39,900	35,39,900	+ 1,34,000	..	35,97,400	35,97,400	+ 57,500	V
12	Charges on account of Motor Vehicles Acts	*43,09,438*	2,57,216	45,66,654	*59,59,200*	2,61,300	62,20,500	+ 5,16,500	*75,09,500*	2,56,500	77,66,000	+ 15,45,500	VI
13	Other Taxes and Duties ..	*51,000*	16,10,268	16,61,268	*46,100*	17,65,900	18,12,000	+ 1,99,100	*48,800*	17,50,800	17,99,600	— 12,400	VII
	Total—A ..	*51,59,512*	1,92,79,696	2,44,39,208	*68,40,700*	2,11,45,300	2,79,86,000	+ 32,10,500	*84,03,900*	1,99,85,400	2,83,89,300	+ 4,03,300	
	C. Revenue Account of Irrigation, Navigation, Embankment and Drainage Works.												
17	Irrigation—Interest on works for which Capital Accounts are kept ..	*88,37,275*	..	88,37,275	*88,82,000*	..	88,82,000	— 9,000	*90,79,000*	..	90,79,000	+ 1,97,000	
18	Irrigation—Other Revenue Expenditure financed from Ordinary Revenues.	*1,41,050*	57,57,551	58,98,601	*1,04,600*	95,17,300	96,21,900	+ 35,26,800	*56,200*	59,52,800	60,09,000	— 36,12,900	VIII
19	Construction of Irrigation, Navigation, Embankment and Drainage Works ..	*7,134*	2,07,538	2,14,672	*6,800*	4,74,500	4,81,300	+ 29,800	*2,100*	1,49,900	1,52,000	— 3,29,300	
	Total—C ..	*89,85,459*	59,65,089	1,49,50,548	*89,93,400*	99,91,800	1,89,85,200	+ 35,47,600	*91,37,300*	61,02,700	1,52,40,000	— 37,45,200	
	E. Debt Services.												
22	Interest on Debt and other Obligations	*—58,21,459*	..	—58,21,459	*—62,75,800*	..	—62,75,800	+ 54,800	*— 67,80,200*	..	— 67,80,200	— 5,04,400	
23	Appropriation for Reduction or Avoidance of Debt ..	*41,41,611*	..	41,41,611	*49,25,900*	..	49,25,900	— 57,500	*1,00,90,600*	..	1,00,90,600	+ 51,64,700	
	Total—E ..	*—16,79,848*	..	—16,79,848	*—13,49,900*	..	—13,49,900	— 2,700	*33,10,400*	..	33,10,400	+ 46,60,300	
	F. Civil Administration.												
25	General Administration ..	*32,09,254*	2,68,42,281	3,00,51,535	*35,14,600*	2,85,34,700	3,20,49,300	+ 13,55,900	*35,77,600*	2,91,50,000	3,27,27,600	+ 6,78,300	IX, X and XI
27	Administration of Justice..	*22,78,937*	82,40,865	1,05,19,802	*22,76,800*	91,03,500	1,13,80,300	+ 5,40,100	*23,98,100*	94,30,500	1,18,28,600	+ 4,48,300	XII
28	Jails and Convict Settlements	*38,238*	63,77,306	64,15,544	*32,200*	63,80,900	64,13,100	+ 2,57,500	*34,800*	61,70,800	62,05,600	— 2,07,500	XIII
29	Police	*9,54,223*	2,15,76,344	2,25,30,567	*9,89,000*	2,32,03,500	2,41,92,500	+ 17,44,100	*9,52,400*	2,37,54,600	2,47,07,000	+ 5,14,500	XIV
30B	Ports and Pilotage ..	..	..	..	..	29,600	29,600	..	..	5,00,000	5,00,000	+ 4,70,400	XXXI
36	Scientific Departments ..	..	1,07,448	1,07,448	..	1,22,700	1,22,700	+ 4,600	..	1,37,300	1,37,300	+ 14,600	XV
37	Education	*1,97,792*	3,16,73,138	3,18,70,930	*1,71,700*	3,70,91,600	3,72,63,300	+ 6,97,300	*1,44,200*	4,63,12,400	4,64,56,600	+ 91,93,300	
38	Medical	*1,64,926*	1,28,45,407	1,30,10,333	*1,74,700*	1,44,42,900	1,46,17,600	+ 13,55,100	*1,74,300*	1,48,43,300	1,50,17,600	+ 4,00,000	XVI
39	Public Health	*21,643*	28,47,441	28,69,084	*23,500*	44,38,100	44,61,600	+ 8,73,400	*26,800*	46,65,600	46,92,400	+ 2,30,800	XVII
40	Agriculture	*51,549*	37,77,220	38,28,769	*25,100*	55,84,800	56,09,900	+ 9,73,000	*19,800*	61,99,900	62,19,700	+ 6,09,800	XVIII
	Carried over ..	*69,16,562*	11,42,87,450	12,12,04,012	*72,07,600*	12,89,32,300	13,61,39,900	+ 78,01,000	*73,28,000*	14,11,64,400	14,84,92,400	+1,23,52,500	

115685

Major Head Number.	Major Head.	Accounts, 1943–4. Charged.	Accounts, 1943–4. Authorised.	Accounts, 1943–4. Total.	Revised Estimate, 1944–5. Charged.	Revised Estimate, 1944–5. Authorised.	Revised Estimate, 1944–5. Total.	Increase (+) or decrease (—) as compared with Budget Estimate, 1944–5.	Budget Estimate, 1945–6. Charged.	Budget Estimate, 1945–6. Authorised.	Budget Estimate, 1945–6. Total.	Increase (+) or decrease (—) as compared with Revised Estimate, 1944–5.	Grant number.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
		RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	
	Brought forward ..	*69,16,562*	11,42,87,450	12,12,04,012	*72,07,600*	12,89,32,300	13,61,39,900	+ 78,01,000	*73,28,000*	14,11,64,400	14,84,92,400	+1,23,52,500	
	F. Civil Administration—*cont.*												
41	Veterinary	*35,740*	15,34,016	15,69,756	*33,100*	21,16,200	21,49,300	+ 4,15,100	*31,900*	22,22,800	22,54,700	+ 1,05,400	XIX.
42	Co-operation	*35,395*	17,18,279	17,53,674	*37,400*	21,66,600	22,04,000	+ 2,33,400	*39,400*	23,04,900	23,44,300	+ 1,40,300	XX.
43	Industries	*1,66,745*	45,87,979	47,54,724	*2,24,400*	73,46,800	75,71,200	+ 19,49,100	*2,27,300*	73,06,000	75,33,300	— 37,900	XXI and XXII.
44	Aviation	..	..	..		..	..	..	..	..	..	..	XXIII.
44A	Capital Outlay on Civil Aviation	..	..	..		..	..	..	..	..	..	..	
47	Miscellaneous Departments.	*51,984*	29,08,110	29,60,094	*38,200*	41,14,200	41,52,400	+ 7,15,800	*38,000*	59,47,500	59,85,500	+ 18,33,100	
	Total—F ...	*72,06,426*	12,50,35,834	13,22,42,260	*75,40,700*	14,46,76,100	15,22,16,800	+1,11,14,400	*76,64,600*	15,89,45,600	16,66,10,200	+1,43,93,400	
	H. Civil Works and Miscellaneous Public Improvements.												
50	Civil Works	*4,35,638*	1,42,34,051	1,46,69,689	*5,18,700*	2,06,28,000	2,11,46,700	+ 70,29,900	*5,10,600*	1,98,24,100	2,03,34,700	— 8,12,000	XXIV, XXV and XXVI.
	Total—H ..	*4,35,638*	1,42,34,051	1,46,69,689	*5,18,700*	2,06,28,000	2,11,46,700	+ 70,29,900	*5,10,600*	1,98,24,100	2,03,34,700	— 8,12,000	
	I. Electricity Schemes.												
52	Interest on Capital Outlay on Electricity Schemes ..	*32,68,853*	..	32,68,853	*34,38,400*	..	34,38,400	+ 30,200	*36,58,400*	..	36,58,400	+ 2,20,000	XXVII.
52A	Other Revenue Expenditure connected with Electricity Schemes	..	1,02,855	1,02,855	*100*	1,10,700	1,10,800	+ 16,600	..	1,18,000	1,18,000	+ 7,200	
	Total—I ..	*32,68,853*	1,02,855	33,71,708	*34,38,500*	1,10,700	35,49,200	+ 46,800	*36,58,400*	1,18,000	37,76,400	+ 2,27,200	
	J. Miscellaneous.												
54	Famine	*5,546*	1,91,97,886	1,92,03,432	..	5,46,200	5,46,200	— 8,53,800	*1,000*	13,99,000	14,00,000	+ 8,53,800	XXVIII.
55	Superannuation Allowances and Pensions	*29,35,340*	93,58,374	1,22,93,714	*30,72,400*	1,00,50,200	1,31,22,600	— 16,600	*30,80,400*	1,01,49,200	1,32,29,600	+ 1,07,000	XXIX.
55A	Commutation of Pensions financed from Ordinary Revenues	*1,34,283*	1,57,080	2,91,363	*1,53,100*	5,25,000	6,78,100	+ 5,10,100	*1,03,000*	15,65,000	16,68,000	+ 9,89,900	
56	Stationery and Printing ..	*3,45,706*	36,12,645	39,58,351	*2,73,800*	36,52,200	39,26,000	+ 1,03,100	*2,74,300*	37,47,400	40,21,700	+ 95,700	XXX.
57	Miscellaneous	*5,371*	82,36,933	82,42,304	*5,300*	85,46,600	85,51,900	— 3,75,500	*5,300*	1,48,12,300	1,48,17,600	+ 62,65,700	XXXI.
	Total—J ..	*34,26,246*	4,05,62,918	4,39,89,164	*35,04,600*	2,33,20,200	2,68,24,800	— 6,32,700	*34,64,000*	3,16,72,900	3,51,36,900	+ 83,12,100	
	M. Extraordinary Items.												
63	Extraordinary Charges ..	*1,447*	3,62,57,767	3,62,59,214	*21,100*	95,24,700	95,45,800	+ 62,28,000	*20,500*	1,05,99,200	1,06,19,700	+ 10,73,900	XXXI.
64A	Transfer to Revenue Reserve Fund	..	71,00,000	71,00,000	..	12,00,00,000	12,00,00,000	+6,46,00,000	..	10,00,00,000	10,00,00,000	—2,00,00,000	
64B	Civil Defence	*3,53,899*	2,27,17,914	2,30,71,813	*2,30,200*	2,28,54,500	2,30,84,700	+ 48,50,400	*2,25,700*	2,08,71,000	2,10,96,700	— 19,88,000	XXXII.
	Total—M ..	*3,55,346*	6,60,75,681	6,64,31,027	*2,51,300*	15,23,79,200	15,26,30,500	+7,56,78,400	*2,46,200*	13,14,70,200	13,17,16,400	—2,09,14,100	
	TOTAL—Expenditure on Revenue Account ..	***2,71,57,632***	**27,12,56,124**	**29,84,13,756**	***2,97,38,000***	**37,22,51,300**	**40,19,89,300**	**+ 9,99,92,200**	***3,63,95,400***	**36,81,18,900**	**40,45,14,300**	**+ 25,25,000**	
	Excess of Revenue over Expenditure or Surplus ..	..	..	**6,426**	..	..	**17,42,900**	..	..	..	**80,14,800**	..	
	GRAND TOTAL ...	..	..	**29,84,20,182**	..	..	**40,37,32,200**	..	..	..	**41,25,29,100**	..	

Major and Minor Heads. (1)	Accounts, 1943-4. (2)	Revised Estimate, 1944-5. (3)	Budget Estimate, 1945-6. (4)
	RS.	RS.	RS.
RECEIPTS.			
Excess of Revenue over Expenditure (from Statement B)	6,426	17,42,900	80,14,800
N. PUBLIC DEBT INCURRED—			
I. Permanent Debt	1,25,10,000	1,10,00,000	..
II. Floating Debt—			
Treasury Bills	60,00,000	1,00,00,000	3,00,00,000
Other Floating Loans	2,79,00,000	19,00,000	1,00,00,000
III. Loans from the Central Government ...	45,00,000	3,00,000	12,00,000
TOTAL ..	5,09,10,000	2,32,00,000	4,12,00,000
O. UNFUNDED DEBT—			
State Provident Funds	67,90,632	68,08,800	68,57,500
TOTAL ..	67,90,632	68,08,800	68,57,500
P. DEPOSITS AND ADVANCES—			
I. Deposits Bearing Interest—			
Deposits of Depreciation Reserve of Government Commercial Concerns ..	30,617	42,100	56,600
II. Deposits not bearing Interest—			
Appropriation for Reduction or Avoidance of Debt	44,08,952	53,41,700	1,05,73,800
Sinking Fund Investment Account ..	..	..	..
Famine Relief Fund	2,59,878	3,04,400	2,79,000
Carried over ..	46,99,447	56,88,200	1,09,09,400

Major and Minor Heads. (1)	Accounts, 1943–4. (2)	Revised Estimate, 1944–5. (3)	Budget Estimate, 1945–6. (4)
DISBURSEMENTS.	RS.	RS.	RS.
EXCESS OF EXPENDITURE OVER REVENUE (FROM STATEMENT A)	..	..	..
CAPITAL ACCOUNTS OUTSIDE THE REVENUE ACCOUNT—			
68. CONSTRUCTION OF IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS ..	5,04,205	9,19,300	77,03,600
72. CAPITAL OUTLAY ON INDUSTRIAL DEVELOPMENT	4,62,005	10,62,200	13,72,100
81. CAPITAL ACCOUNT OF CIVIL WORKS OUTSIDE THE REVENUE ACCOUNT	2,63,809	2,37,700	3,39,900
81-A. CAPITAL OUTLAY ON ELECTRICITY SCHEMES.	24,92,118	55,05,900	81,46,100
83. PAYMENTS OF COMMUTED VALUE OF PENSIONS.	..	..	100
85-A. CAPITAL OUTLAY ON PROVINCIAL SCHEMES CONNECTED WITH THE WAR, 1939	..	..	100
TOTAL ..	37,22,137	77,25,100	1,75,61,900
N. PUBLIC DEBT DISCHARGED—			
I. PERMANENT DEBT	1,50,000	5,88,000	5,25,000
II. FLOATING DEBT—			
TREASURY BILLS	60,00,000	1,00,00,000	3,00,00,000
OTHER FLOATING LOANS	2,79,00,000	19,00,000	1,00,00,000
III. LOANS FROM THE CENTRAL GOVERNMENT ..	1,30,27,454	1,14,20,200	48,80,600
TOTAL ..	4,70,77,454	2,39,08,200	4,54,05,600
O. UNFUNDED DEBT—			
STATE PROVIDENT FUNDS	49,22,435	54,90,000	56,40,000
TOTAL ..	49,22,435	54,90,000	56,40,000
P. DEPOSITS AND ADVANCES—			
I. DEPOSITS BEARING INTEREST—			
DEPOSITS OF DEPRECIATION RESERVE OF GOVERNMENT COMMERCIAL CONCERNS .	..	500	300
II. DEPOSITS NOT BEARING INTEREST—			
APPROPRIATION FOR REDUCTION OR AVOIDANCE OF DEBT (SINKING FUNDS) ..	1,46,249	6,12,300	5,25,000
SINKING FUND INVESTMENT ACCOUNT ..	29,45,500	37,00,000	43,00,000
FAMINE RELIEF FUND	2,00,000	4,29,600	3,00,000
Carried over ..	32,91,749	47,42,400	51,25,300

Major and Minor Heads.	Accounts, 1943–4.	Revised Estimate, 1944–5.	Budget Estimate, 1945–6.
(1)	(2)	(3)	(4)
	RS.	RS.	RS.
Brought forward ..	46,99,447	56,88,200	1,09,09,400
RECEIPTS—*cont.*			
P. DEPOSITS AND ADVANCES—*cont.*			
II. Deposits not bearing Interest—*cont.*			
Fund for the Development of Rural Water-supply	6,129	10,00,000	10,00,000
Provincial Road Fund—Other Account.	11,22,165	4,300	..
Revenue Reserve Fund	71,00,000	12,02,15,800	10,22,06,100
Depreciation Reserve Fund—Electricity.	12,74,305	12,86,200	13,80,600
Special Reserve Fund—Electricity ..	5,07,295	5,14,500	5,52,400
Depreciation Reserve Fund—Government Presses	148	..	94,400
Deposits of Local Funds—District Funds	4,97,18,607	5,30,27,000	5,80,25,000
Municipal and Other Funds ..	2,88,97,521	3,07,03,000	3,36,05,000
Departmental and Judicial Deposits—Civil Deposits	27,81,51,520	30,61,79,500	25,55,44,500
Other Accounts—Subventions from Central Road Fund.	28,46,006	15,00,000	11,00,000
Deposit Account of Grants for Economic Development and Improvement of Rural Areas	12,807	11,500	9,200
Deposit Account of the Grant made by the Indian Central Cotton Committee	25,309	69,500	74,600
Deposit Account of the Grant by the Imperial Council of Agricultural Research	6,766	4,15,200	1,51,000
Deposit Account of Contributions for Cattle Improvements	23,275	23,000	23,000
Deposit Account of Grant from the Central Government for the Development of Sericultural Industry.	28,820	28,800	28,800
Deposit Account of Grants from the Central Government for the Development of Handloom Industry ..	78,230	74,300	68,800
Deposit Account of Grants from the Sugar Excise Fund	16,000	33,900	11,700
Deposit Account of Grants for the relief of Groundnut Cultivators ..	4,41,592	..	..
Deposit Account of Grants from the Central Government for grant of bonus for Growing Food crops in lieu of Cotton	1,46,666	4,44,800	5,90,100
Deposit Account of Grants made by the Indian Research Fund Association..	17,676	42,600	..
Carried over ..	37,51,20,284	52,12,62,100	46,53,74,600

Major and Minor Heads. (1)	Accounts, 1943-4. (2)	Revised Estimate, 1944-5. (3)	Budget Estimate, 1945-6. (4)
	RS.	RS.	RS.
Brought forward ..	32,91,749	47,42,400	51,25,300
DISBURSEMENTS—*cont.*			
P. DEPOSITS AND ADVANCES—*cont.*			
II. DEPOSITS NOT BEARING INTEREST—*cont.*			
FUND FOR THE DEVELOPMENT OF RURAL WATER-SUPPLY	10,17,421	13,31,000	12,41,300
PROVINCIAL ROAD FUND—OTHER ACCOUNT.	7,81,925	12,00,000	4,29,000
REVENUE RESERVE FUND INVESTMENT ACCOUNT	58,50,000	26,87,700	12,03,84,000
DEPRECIATION RESERVE FUND—ELECTRICITY.	12,98,728	13,04,300	13,76,300
SPECIAL RESERVE FUND—ELECTRICITY ..	5,42,437	5,19,700	5,55,000
DEPRECIATION RESERVE FUND—GOVERNMENT PRESSES	484	..	24,300
DEPOSITS OF LOCAL FUNDS—DISTRICT FUNDS	4,75,65,985	5,20,25,000	5,70,27,000
MUNICIPAL AND OTHER FUNDS	2,96,46,533	3,09,21,500	3,27,52,500
DEPARTMENTAL AND JUDICIAL DEPOSITS—CIVIL DEPOSITS	25,49,79,718	27,96,66,300	26,18,06,500
OTHER ACCOUNTS—SUBVENTIONS FROM CENTRAL ROAD FUND.	27,95,333	14,69,900	10,98,100
DEPOSIT ACCOUNT OF GRANTS FOR ECONOMIC DEVELOPMENT AND IMPROVEMENT OF RURAL AREAS	50,157	82,400	37,400
DEPOSIT ACCOUNT OF THE GRANT MADE BY THE INDIAN CENTRAL COTTON COMMITTEE	26,133	72,000	74,600
DEPOSIT ACCOUNT OF THE GRANT BY THE IMPERIAL COUNCIL OF AGRICULTURAL RESEARCH	12,005	3,72,200	1,51,300
DEPOSIT ACCOUNT OF CONTRIBUTIONS FOR CATTLE IMPROVEMENTS ..	19,873	23,000	23,000
DEPOSIT ACCOUNT OF GRANT FROM THE CENTRAL GOVERNMENT FOR THE DEVELOPMENT OF SERICULTURAL INDUSTRY..	22,226	32,700	32,800
DEPOSIT ACCOUNT OF GRANTS FROM THE CENTRAL GOVERNMENT FOR THE DEVELOPMENT OF HANDLOOM INDUSTRY ..	1,31,800	83,000	68,800
DEPOSIT ACCOUNT OF GRANTS FROM THE SUGAR EXCISE FUND	16,000	33,900	11,700
DEPOSIT ACCOUNT OF GRANTS FOR THE RELIEF OF GROUNDNUT CULTIVATORS ..	2,33,840	7,01,500	1,300
DEPOSIT ACCOUNT OF GRANT FROM THE CENTRAL GOVERNMENT FOR GRANT OF BONUS FOR GROWING FOOD CROPS IN LIEU OF COTTON	..	5,91,400	5,90,100
DEPOSIT ACCOUNT OF GRANTS MADE BY THE INDIAN RESEARCH FUND ASSOCIATION ..	35,093	57,100	..
Carried over ..	34,83,17,440	37,79,17,000	48,28,10,300

Major and Minor Heads. (1)	Accounts, 1943-4. (2)	Revised Estimate, 1944-5. (3)	Budget Estimate, 1945-6. (4)
	RS.	RS.	RS.
Brought forward ..	37,51,20,284	52,12,62,100	46,53,74,600
RECEIPTS—*cont.*			
P. DEPOSITS AND ADVANCES—*cont.*			
III. ADVANCES NOT BEARING INTEREST—			
ADVANCES REPAYABLE	89,56,521	83,63,600	84,09,100
PERMANENT ADVANCES	85,514	50,000	50,000
ACCOUNTS WITH THE GOVERNMENT OF BURMA	206	..	..
ACCOUNTS WITH THE RESERVE BANK ..	66,983	60,000	58,000
IV. SUSPENSE—			
CASH BALANCE INVESTMENT ACCOUNT ..	15,18,02,425	11,31,90,000	12,03,84,000
OTHER SUSPENSE ACCOUNTS	32,62,563	32,65,000	35,62,000
CHEQUES AND BILLS	4,06,90,217	4,12,24,000	4,13,30,000
DEPARTMENTAL AND SIMILAR ACCOUNTS ..	15,24,353	1,07,000	1,07,000
V. MISCELLANEOUS— MISCELLANEOUS—GOVERNMENT ACCOUNT ..	1,50,000	5,88,000	5,25,000
TOTAL ..	58,16,59,066	68,81,09,700	63,97,99,700
R. LOANS AND ADVANCES BY THE PROVINCIAL GOVERNMENT—			
LOANS TO MUNICIPALITIES, PORT FUNDS, CULTIVATORS, ETC.	90,39,518	86,51,300	87,49,600
LOANS TO GOVERNMENT SERVANTS ..	17,983	19,000	20,700
TOTAL ..	90,57,501	86,70,300	87,70,300
S. REMITTANCES—			
CASH REMITTANCES	51,19,94,795	57,64,00,000	57,51,00,000
RESERVE BANK OF INDIA REMITTANCES ..	1,13,231	—2,56,000	..
ADJUSTING ACCOUNT WITH RAILWAYS	..	..	..
ADJUSTING ACCOUNT BETWEEN CENTRAL (NON-RAILWAYS) AND PROVINCIAL GOVERNMENTS ..	—6,83,934	3,00,000	..
INTER-PROVINCIAL SUSPENSE ACCOUNT	..	..	..
TOTAL ..	51,14,24,092	57,64,44,000	57,51,00,000
TOTAL—RECEIPTS ..	**1,15,98,47,717**	**1,30,49,75,700**	**1,27,97,42,300**
V. Opening Cash Balance ..	**3,76,02,174**	**1,41,27,161**	**61,98,461**
GRAND TOTAL ..	**1,19,74,49,891**	**1,31,91,02,861**	**1,28,59,40,761**

Major and Minor Heads.	Accounts, 1943-4.	Revised Estimate, 1944-5.	Budget Estimate, 1945-6.
(1)	(2)	(3)	(4)
	RS.	RS.	RS.
Brought forward ..	34,83,17,440	37,79,17,000	48,28,10,300
DISBURSEMENTS—*cont.*			
P. DEPOSITS AND ADVANCES—*cont.*			
III. Advances not bearing Interest—			
Advances Repayable	71,53,284	79,13,500	79,55,900
Permanent Advances	1,13,252	90,000	60,000
Accounts with the Government of Burma	..	..	..
Accounts with the Reserve Bank ..	61,199	58,000	60,000
IV. Suspense—			
Cash Balance Investment Account ..	20,95,14,204	25,78,86,000	9,30,00,000
Other Suspense Accounts	26,86,468	38,57,000	30,62,000
Cheques and Bills	4,04,27,235	4,14,24,000	4,11,30,000
Departmental and Similar Accounts ..	11,43,545	1,07,000	1,07,000
V. Miscellaneous— Miscellaneous—Government Account ..	14,38,745	14,52,700	14,67,200
TOTAL ..	61,08,55,372	69,07,05,200	62,96,52,400
R. LOANS AND ADVANCES BY THE PROVINCIAL GOVERNMENT—			
Loans to Municipalities, Port Funds, Cultivators, etc.	68,31,968	82,97,100	86,43,000
Loans to Government Servants	22,416	29,800	27,000
TOTAL ..	68,54,384	83,26,900	86,70,000
S. REMITTANCES—			
Cash Remittances	51,02,99,942	57,69,00,000	57,40,00,000
Reserve Bank of India Remittances ..	68,539	— 1,58,000	..
Adjusting Account with Railways ..	..	..	..
Adjusting Account between Central (Non-Railways) and Provincial Governments.	— 4,77,563	7,000	..
Inter-Provincial Suspense Account ..	30	..	..
TOTAL ..	50,98,90,948	57,67,49,000	57,40,00,000
TOTAL—DISBURSEMENTS ..	**1,18,33,22,730**	**1,31,29,04,400**	**1,28,09,29,900**
V. Closing Cash Balance ..	**1,41,27,161**	**61,98,461**	**50,10,861**
GRAND TOTAL ..	**1,19,74,49,891**	**1,31,91,02,861**	**1,28,59,40,761**

MUL
115685

115685
X71.821
45.2